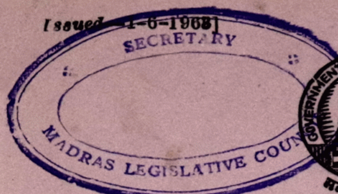
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தமிழ்நாடு சட்டமன்றப் பேரவை
TAMIL NADU LEGISLATIVE ASSEMBLY
வாய்மையே வெல்லும்
TRUTH ALONE TRIUMPHS

1963


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# MADRAS LEGISLATIVE COUNCIL DEBATES

# OFFICIAL REPORT

## MONDAY, 25TH MARCH 1963

**Volume LI—No. 1.**

*CONTENTS*







*Legislative Council Department*
*Madras.*

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# MADRAS LEGISLATIVE COUNCIL DEBATES

## TWENTY-FIRST SESSION OF THE LEGISLATIVE COUNCIL UNDER THE CONSTITUTION OF INDIA.

*25th and 27th to 30th March* 1963.

**Volume LI (Nos. 1 to 5).**

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**Governor of Madras.**

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## MEMBERS OF THE COUNCIL OF MINISTERS.

1 THE HON. SRI K. KAMARAJ, *Chief Minister in-charge of Public; Planning; General Administration including Board of Revenue and District Revenue Establishment; Community Development; Panchayats; Home; Transport.*

2 THE HON. SRI M. BHAKTAVATSALAM, *Minister in-charge of Finance; Education; Labour; Courts and Prisons; Legislature; Elections; Khadi and Village Industries; Religious Endowments; Official Language.*

3 THE HON. SRI R. VENKATARAMAN, *Minister in-charge of Industries; Commercial Taxes; Nationalized Transport; Technical Education; Electricity; Housing; Handloom; Yarn; Textiles; Mines and Minerals; Iron and Steel Control; Prices and Supply of Goods Act; Companies; Newsprint Control; Ex-servicemen; Legislation on Chits; Law.*

4 THE HON. SRI P. KAKKAN, *Minister in-charge of Food and Agriculture; Minor Irrigation; Animal Husbandry; Harijan Welfare; Prohibition.*

5 THE HON. SRI V. RAMAIAH, *Minister in-charge of Public Works; Revenue; Legislation on Money-lending (Rural Indebtedness); Legislation on Weights and Measures; (Weights and Measures).*

6 THE HON. SRIMATHI JOTHI VENCATACHELLUM, *Minister in-charge of Public Health and Medicine; Women's and Chidren's Welfare; Orphanages; Accommodation Control.*

7 THE HON. SRI N. S. S. MANRADIAR, *Minister in-charge of Co-operation; Fisheries; Forests and Cinchona.*

8 THE HON. SRI G. BOOVARAGHAN, *Minister in-charge of Information and Publicity; Registration; Stationery and Printing; Government Press.*

9 THE HON. SRI S. M. A. MAJID, *Minister in-charge of Municipal Administration.*

# THE MADRAS LEGISLATIVE COUNCIL.

## II. PRINCIPAL OFFICERS.

### Chairman

THE HON. DR. P. V. CHERIAN.

### Deputy Chairman

SRI V. K. PALANISWAMY GOUNDER.

### Panel of Vice-Chairmen

1. DR. A. CHIDAMBARANATHAN.
2. SRI K. KAMALAKANNAN.
3. SRI S. R. P. PONNUSWAMY CHETTIAR.
4. SRIMATHI T. L. THIRUPURASUNDARI.

### Secretary to the Council

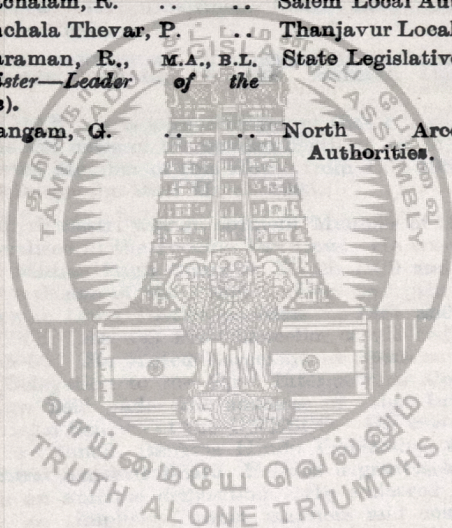
SRI C. D. NATARAJAN, M.A., B.L.

## III. LIST OF MEMBERS OF THE MADRAS LEGISLATIVE COUNCIL WITH THEIR CONSTITUENCIES.

| Serial number and name of member. | Name and class of constituency. |
|---|---|
| 1 Abdul Wahab, K. S. .. .. | State Legislative Assembly. |
| 2 Adityan, S. T., B.A., B.L. .. | Tirunelveli Local Authorities. |
| 3 Anbazhagan, K. .. .. | Madras-Chingleput Teachers. |
| 4 Arunachalam, T. S. .. .. | State Legislative Assembly. |
| 5 Balasubramanya Ayyar, K., B.A., B.L. | Madras East Central Graduates. |
| 6 Cherian, Dr. P. V., M.B.B.S., F.R.F.P.S. (Glas.), D.L.O., F.R.C.S. (Edin.) (*Chairman*). | Madras District Graduates. |
| 7 Chidambara Mudaliar, A. .. | Madurai Local Authorities. |
| 8 Chidambaram Pillai, I. A., M.A. | Kanyakumari Local Authorities. |
| 9 Chidambaranathan, Dr. A., M.A., PH.D. | North Arcot-South Arcot Teachers. |
| 10 Clubwala Jadhav, Mary C. .. | NOMINATED. |
| 11 Damodaran, G. R. B.SC. (Electrical), B.SC. (Mech.), (Durham) M.I.E.E., (Lond.) M.I.E. | Salem-Coimbatore-Nilgiris Teachers. |
| 12 Devaraja Mudaliar, T. V. .. | North Arcot Local Authorities. |
| 13 Durairaj, T. .. .. .. | Tiruchirappalli Local Authorities. |
| 14 Gajapathy Nayagar, A., B.A., B.L. | State Legislative Assembly. |
| 15 Joghee Gowder, T. .. .. | Coimbatore-Nilgiris Local Authorities. |
| 16 Janakirama Mudaliar, E. .. | State Legislative Assembly. |
| 17 Jayarama Reddiar, S. .. | Ramanathapuram Local Authorities. |
| 18 Kamalakannan, K. .. .. | South Arcot Local Authorities. |
| 19 Karayalar, L. S., B.A., B.L. .. | State Legislative Assembly. |
| 20 Krishnamoorthy, G. .. .. | Thanjavur-Tiruchirappalli Teachers. |
| 21 Krishnaswamy Vandayar, A. | State Legislative Assembly. |
| 22 Lakshmanan Chettiar, SP. K. A. | Ramanathapuram Local Authorities. |

| Serial number and name of member. | Name and class of constituency. |
|---|---|
| 23 Lakshmanaswami Mudaliar, Dr. A., B.A., M.D., LL.D., D.SC., D.C.L., F.R.C.O.G., F.A.C.S. | Madras District Graduates. |
| 24 Maharaja Pillai, M. S. .. .. | Tirunelveli Local Authorities. |
| 25 Manjubhashini, S. .. .. | NOMINATED. |
| 26 Muthiah, C. .. .. .. | Thanjavur Local Authorities. |
| 27 Muthukannappan, Vidwan T., B.A. | State Legislative Assembly. |
| 28 Nallaswami, B. K. .. .. | Do. |
| 29 Palaniswamy Gounder, V. K. (*Deputy Chairman*). | Do. |
| 30 Ponnuswamy Chettiar, S. R. P. | Coimbatore-*cum*-Nilgiris Local Authorities. |
| 31 Ponnuswamy Villavarayar, J. | State Legislative Assembly. |
| 32 Rajah Iyer, M. .. .. | Madurai-Ramanathapuram Teachers. |
| 33 Rajagopal Pillai, M. .. .. | State Legislative Assembly. |
| 34 Rajamannar, Dr. P. V. .. | NOMINATED. |
| 35 Rajaram Naidu, K. .. .. | State Legislative Assembly. |
| 36 Ramachandran, M. G. .. | Do. |
| 37 Ramadoss, K. .. .. | Do. |
| 38 Ramakrishna Achari, K. .. | Do. |
| 39 Ramalingam Pillai, V. .. | NOMINATED. |
| 40 Ramasamy, K. R. .. .. | State Legislative Assembly. |
| 41 Ramaswamy, K. V. .. .. | Do. |
| 42 Ramaswamy Reddiar, O. P. .. | NOMINATED. |
| 43 Rengaswamy, V., B.A. .. | Do. |
| 44 Sambandhan, S. K., B.A. .. | Madras North Graduates. |
| 45 Sambasiva Reddiar, A. .. | Salem Local Authorities. |
| 46 Saraswathy Pandurangam .. | NOMINATED. |
| 47 Seshachariar, M. .. .. | Chingleput Local Authorities. |
| 48 Sivanandam, Dr. T. V., M.B.B.S. | Madras West Central Graduates. |
| 49 Sivasankara Mehta, R. .. | Madras Local Authorities. |
| 50 Somasundara Reddiar, A. .. | State Legislative Assembly. |
| 51 Sreenivasan, Dr. A., M.R.C.P. (Lond.). | Madras South Graduates. |
| 52 Srinivasavaradan, T. P., B.A., L.T. | Tirunelveli-Kanyakumari Teachers. |
| 53 Subbiah Chettiar, M. .. .. | Tiruchirappalli Local Authorities. |

| Serial number and name of member. | Name and class of constituency. |
|---|---|
| 54 Subramanyam, A. .. .. | State Legislative Assembly. |
| 55 Sundarambal, K. B. .. .. | NOMINATED. |
| 56 Surendra Ram, V. M. .. | State Legislative Assembly. |
| 57 Thangavel Mudaliar, A. K. .. | South Arcot Local Authorities. |
| 58 Thiagaraja Reddiar, P. B. K. | Madurai Local Authorities. |
| 59 Thirupurasundari, T. L. .. | NOMINATED. |
| 60 Venkatachalam, R. .. .. | Salem Local Authorities. |
| 61 Venkatachala Thevar, P. .. | Thanjavur Local Authorities. |
| 62 Venkataraman, R., M.A., B.L. (*Minister—Leader of the House*). | State Legislative Assembly. |
| 63 Vijayarangam, G. .. .. | North Arcot Local Authorities. |




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# THE MADRAS LEGISLATIVE COUNCIL.

## TWENTY-FIRST SESSION OF THE LEGISLATIVE COUNCIL UNDER THE CONSTITUTION OF INDIA.

**Monday, the 25th March 1963.**

The House met in the Council Chamber, Fort St. George, at three of the clock, Mr. Chairman (THE HON. DR. P. V. CHERIAN) in the Chair.

### I.—EXPRESSION OF SORROW AT THE DEMISE OF SRI M. PATANJALI SASTRI, FORMER MEMBER OF THE MADRAS LEGISLATIVE COUNCIL.

MR. CHAIRMAN : It is with deep regret that I have to convey to the House the sad news of the sudden death of Sri M. Patanjali Sastri, a nominated Member of this House from July 1958 to April 1962 at New Delhi on the 16th March 1963.

Sri M. Patanjali Sastri was an eminent Member of the Madras Bar and he specialised in the Income-Tax Law. He was appointed a Judge of the Madras High Court in March 1939 and later in December 1947 a Judge of the Federal Court and the Supreme Court. He became Chief Justice of India in 1951 and held this high office till 1953. He was Pro-Chancellor of the Delhi University during 1953–56. He visited Barcelona in Spain as the leader of the Indian Delegation to the First International Congress of Comparative Law held under the auspices of the International Association of Legal Science of the UNESCO. He was a Member of the Executive Council, Benares Hindu University, and Chairman of the Central Sanskrit Board. He was a great scholar and a gentleman with an amiable disposition. He endeared himself to one and all by his simplicity, sweet manners and courtesy. As a Member of this House, as Members are aware, he took very keen interest in its deliberations and made very valuable contributions on important legal problems. On behalf of this House, I shall convey our deep sense of sorrow to the members of the bereaved family.

I request the hon. Members to stand in silence for a minute as a mark of respect to the late Sri M. Patanjali Sastri.

Accordingly, all Members stood in silence for a minute.

### II.—QUESTIONS AND ANSWERS.

## STARRED QUESTIONS.

*All-India Handloom Board*

*60 *Q.*—SRI S. K. SAMBANDHAN : Will the Hon. the Minister for Industries be pleased to state—

(*a*) whether the Government was consulted in the matter of constitution and re-constitution of All-India Handloom Board;

(b) if so, whether the Government has made any recommendation in regard to the number of persons to be represented in the All-India Handloom Board; and

(c) whether it is a fact that there has been reduction in the number of representatives of this State in the All-India Handloom Board?

THE HON. SRI R. VENKATARAMAN : (a) The State Government was not consulted by the Government of India when the Board was re-constituted in January 1963.

(b) No.

(c) Yes.

SRI S. K. SAMBANDHAN : Sir, is it not a fact that in the previous year, the Government of India consulted this Government when constituting this All-India Handloom Board?

THE HON. SRI R. VENKATARAMAN : Yes, they did on the past occasions.

SRI S. K. SAMBANDHAN : Have this Government sought the reasons from the Government of India for not consulting this Government this year?

THE HON. SRI R. VENKATARAMAN : No, we did not do that, because we thought that it was within the competence of the Government of India.

SRI S. K. SAMBANDHAN : What steps have this Government taken, since the representation of non-official members on this Board has been reduced for our State considerably?

THE HON. SRI R. VENKATARAMAN : I wish to inform the hon. Member that the Estimates Committee of Parliament had remarked that the All-India Handloom Board was a very unwieldy body having more than 60 members and recommended that the membership be reduced. Therefore they reduced the membership proportionately to all the States.

SRI S. K. SAMBANDHAN : Is the Hon. Minister aware that in the re-constituted Board, there is no exporter or manufaturer representative from the Madras State even though more than 50 per cent of the production of handloom cloth is from this State, taking into consideration the production of the whole of India, and also 90 per cent of the total exports are from Madras State only?

THE HON. SRI R. VENKATARAMAN : This is a question which the hon. Member must put in Parliament and not in this House.

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*Madras Public Service Commission*

* 61 Q.—DR. A. SREENIVASAN : Will the Hon. the Chief Minister be pleased to state whether there is any educationist in the Public Service Commission to-day?

THE HON. SRI R. VENKATARAMAN (on behalf of the Hon. the Chief Minister) : No.

SRI T. P. SRINIVASAVARADAN : Sir, even though there is no educationist in the Public Service Commission, whether any recruitment to the Education Department is made, is there any departmental officer to give guidance?

THE HON. SRI R. VENKATARAMAN : That is the rule. Whenever it considers necessary that any University professor or any other professor with expert knowledge of the particular subject should be present, those professors or others are co-opted as members. They have no right to award marks, but they will be members sitting and interviewing candidates.

SRI T. P. SRINIVASAVARADAN : May I know whether the Director or Deputy Director of Public Instruction is present when teachers are recruited to Government service?

THE HON. SRI R. VENKATARAMAN : That is left to the discretion of the Public Service Commission. We do not prescribe who should be invited. The Public Service Commission decides who is the proper or competent officer that should be invited to attend the selection.

SRI K. S. ABDUL WAHAB : What is the basis on which the members of the Public Service Commission are appointed?

THE HON. SRI R. VENKATARAMAN : Under the Constitution, nearly half should be people who have had 10 years' experience in administration and the others can be non-officials . It is on this basis, the selections are made.

*Government Servants*

* 62 Q.—SRI M. RAJAH IYER : Will the Hon. the Chief Minister be pleased to state whether there is any proposal to raise the age of retirement of Government servants from 55 to 58?

THE HON. SRI R. VENKATARAMAN (on behalf of the Hon. the Chief Minister) : The Government have decided not to raise the present age of retirement of employees under the rule-making control of this Government.

SRI M. RAJAH IYER : Sir, is it the policy decision of the Government or has it been arrived at on representations made to Government? If so, was sufficient time given to Government servants to make their representations? The All-India policy seems to be to raise the age of retirement.

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THE HON. SRI R. VENKATARAMAN : Policy decisions of Governments are made after receiving representations. Some representations have already been received in this behalf. The Government decided not to raise the age of retirement as a general rule.

SRI M. RAJAH IYER : Sir, may I point out that sufficient time was not given for representations to be made? We should not come to a hasty decision. May I request the Government to defer decision in any specific form on this issue?

THE HON. SRI R. VENKATARAMAN : The decision has already been taken. But, if further representations are made, they would also be looked into.

SRI G. KRISHNAMOORTHY : Sir, is there a proposal to treat teachers in Government service on a par with those employed in other places in regard to the raising of the age of retirement?

THE HON. SRI R. VENKATARAMAN : We have made an exception in the case of technical personnel, and included teachers under 'technical personnel'.

*Bus Fares*

* 63 Q.—DR. A. SREENIVASAN : Will the Hon. the Chief Minister be pleased to state—

(a) whether the attention of the Government has been drawn to the fact that the bus fares in private sector have been increased by private owners; and

(b) if so, the action taken or proposed tr be taken thereon?

THE HON. SRI R. VENKATARAMAN (on behalf of the Hon. the Chief Minister) : (a) & (b) Yes, Sir, but the increase was found to be within the prescribed limits except on a few routes where prompt action was taken to bring the fares within the permissible limits.

SRI K. S. ABDUL WAHAB : Is it a fact, Sir, that the Government are considering the question of raising the fares in the Government transport buses?

THE HON. SRI R. VENKATARAMAN : We have no such proposal under consideration. But the new levies made by the Government of India in respect of motor vehicles, chassis, spare parts, petrol, etc., will increase the cost of operation very much. That will have to be considered.

*Elementary School Teachers*

* 64 Q.—SRI G. KRISHNAMOORTHY : Will the Hon. the Minister for Finance be pleased to state—

(a) whether any instances of unemployment of permanent teachers of elementary schools of the Madurai District Board due to wrong postings have been brought to the notice of the Government; and

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(b) if so, the action taken or proposed to be taken thereon?

THE HON. SRI M. BHAKTAVATSALAM : (a) No.

(b) Does not arise.

*Basic Schools*

*65 Q.—DR. A. SREENIVASAN : Will the Hon. the Minister for Finance be pleased to state—

(a) the number of basic schools in this State as on 1st August 1962;

(b) the number of teachers employed in these institutions; and

(a) the number of basic schools in this State as on 1st August 1962?

THE HON. SRI M. BHAKTAVATSALAM : (a) 4,360.

(b) 24,147 (as on 31st March 1962).

(c) 7,37,985 (as on 31st March 1962).

Details as on 1st August 1962 are not available.

SRI M. RAJAH IYER : Sir, are facilities for retraining non-basic teachers continued so that they may serve in basic schools, as there are a number of teachers who are not basic trained and technically disqualified to handle classes in basic schools? May I know whether the facilities for retraining them are there so that they may be eligible for employment in basic schools?

THE HON. SRI M. BHAKTAVATSALAM : The facilities are there. But the facilities are to be availed of, when there is need for them.

திரு. க. அன்பழகன் : தலைவர் அவர்களே, ஆதாரப் பள்ளிகள் இப்போது நடத்தப்பட்டு வருகிற முறைப்படி மேலும் நடத்தப்படுவதாக இருக்கிறதா? அல்லது அதைப்பற்றித் தீர்மானிக்க வேண்டிய நிலைமையில் அரசாங்கம் இருக்கிறதா?

கனம் திரு. எம். பக்தவத்சலம் : அதைப்பற்றி நன்றாக ஆராய்ந்து தீர்மானிக்கவேண்டியதாய் இருக்கிறது.

*State Transport Buses*

*66 Q.—SRI G. KRISHNAMOORTHY : Will the Hon. the Minister for Industries be pleased to state—

(a) whether any time-limit has been prescribed for running of City Transport buses from terminus to terminus; and

(b) if so, whether the need to stop sufficiently at stoppage is taken into account in fixing such time-limit?

THE HON. SRI R. VENKATARAMAN : (a) Yes, Sir.

(b) Yes, Sir.

SRI G. KRISHNAMOORTHY : Sir, are the Government aware that passengers find it very difficult just to take their seats, as the conductors blow their whistles even before they sit?

THE HON. SRI R. VENKATARAMAN : Sir, what we call the 'running time' is fixed by an actual survey in which test routes are taken by the vehicles and the time taken for running from one place to another together with the requisite stops at the stopping places, is also taken into account. It is not unlikely that on some occasions some conductors may be a little hasty in blowing their whistles. But as a general rule, the Government have taken all these into consideration in fixing the running time.

SRI G. KRISHNAMOORTHY : Sir, are periodical instructions issued to conductors that they should not give this trouble to passengers? Is there any Welfare Officer to look into complaints?

THE HON. SRI R. VENKATARAMAN : Yes. There is the Public Relations Officer who looks into all these complaints. If hon. Members would write to the Public Relations Officer, their complaints will be enquired into. But may I make one point on this occasion? We receive a number of complaints from passengers. Without their names and addresses, it is very difficult to verify the complaints. Therefore, if people want to make any complaints against the Government Transport, they can write to the Public Relations Officer, giving their names and addresses.

SRI G. KRISHNAMOORTHY : Sir, is any action taken against the conductors who just take the vehicles to the stand before the appointed time?

THE HON. SRI R. VENKATARAMAN : If it is proved, they will not only be punished, but they will also lose their jobs.

3-10 p.m. * 67 Q.—SRI G. KRISHNAMOORTHY : Will the Hon. the Minister for Industries be pleased to state—

(a) whether a box for 'used tickets' is provided in each City Transport bus; and

(b) whether this box for 'used tickets' is used by passengers?

THE HON. SRI R. VENKATARAMAN : (a) Boxes for 'used tickets' are provided in some of the State Transport buses.

(b) These boxes are not generally used by the passengers.

SRI G. KRISHNAMOORTHY : Are these boxes kept there to see that tickets are not thrown in the buses, or are they kept for any other particular purpose?

THE HON. SRI R. VENKATARAMAN : These boxes are provided for passengers and the general public to throw their used tickets into them. But, as I said, they like to throw them outside rather than into the boxes.

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SRI G. KRISHNAMOORTHY : Is there any proposal to take away these boxes?

THE HON. SRI R. VENKATARAMAN : We shall provide the facility and leave it to the public to use it properly.

*Polytechnic School*

* 68 *Q*.—SRI L. S. KARAYALAR : Will the Hon. the Minister for Industries be pleased to state whether there is any proposal for opening a polytechnic school at Shencottah and if so, the stage at which the matter now stands?

THE HON. SRI R. VENKATARAMAN : No.

SRI L. S. KARAYALAR : May I ask, in view of the fact that more than Rs. 35 lakhs has been allotted for this particular area of the transferred territory and there was a proposal in the Second Five-Year Plan to have a polytechnic there, why it has been dropped and why the answer is in the negative?

THE HON. SRI R. VENKATARAMAN : The answer is in the negative because Government have decided to establish three new additional polytechnics in the Third Five-Year Plan in other places. So far as this district is concerned, Tirunelveli has two polytechnics and, therefore, it is considered not necessary to have one there.

SRI L. S. KARAYALAR : In view of the fact that nothing has been done for this particular area of the transferred territory, will the Government consider, if not a polytechnic, at least something else like an industrial school for Shencottah?

THE HON. SRI R. VENKATARAMAN : The Member may write a letter to the Ministry.

*Agricultural Pumpsets*

69 *Q*.—SRI M. SUBBIAH CHETTIAR : Will the Hon. the Minister for Industries be pleased to state—

(*a*) whether it is a fact that the minimum guarantee charge for consumption of electricity in the case of agricultural pumpsets in Darapuram and Palladam taluks of Coimbatore district has been reduced, and if so, the reasons therefor; and

(*b*) whether there is any proposal to reduce the minimum guarantee charge for consumption of electricity in the case of agricultural pumpsets in Paramathi and Chinnadarapuram areas in Karur taluk?

THE HON. SRI R. VENKATARAMAN : (*a*) Yes. With effect from 1st April 1960 the special minimum guarantee for agricultural pumpsets in these taluks was reduced from Rs. 50 to Rs. 35 per h.p. per annum, in view of their economic backwardness with particular reference to the growth of electric power in the area.

(b) With effect from 1st April 1962 the special minimum guarantee has been reduced to Rs. 35 per h.p. per annum in all the areas in the State including Karur taluk.

*Teacher-Pensioners' Association, Madras*

* 70 Q.—SRI G. KRISHNAMOORTHY : Will the Hon. the Minister for Finance be pleased to state—

(a) whether any representation has been received recently from the Teacher-Pensioners' Association, Madras, on the matter of temporary increase in pensions to teachers; and

(b) if so, the action taken or proposed to be taken thereon?

THE HON. SRI M. BHAKTAVATSALAM : (a) Yes.

(b) The request was examined by Government and the Association was informed of the Government's inability to accept it.

SRI G. KRISHNAMOORTHY : Are the Government aware that the majority of teachers who have retired from elementary schools are getting Rs. 10 and below as pension whereas any adult in Tamil Nad gets Rs. 20 under the Old Age Pension Scheme?

THE HON. SRI M. BHAKTAVATSALAM : It is not merely teachers who have retired, but other Government servants have retired. They also get a paltry pension. If it is a question of getting old age pension, that depends on satisfying the rules prescribed for it, and if any teacher satisfies the rules prescribed, he would also be entitled to get Rs. 20 besides the pension that he receives.

SRI G. KRISHNAMOORTHY : Are the Government aware that this temporary increase has been denied only to teachers whereas it has been paid to Government servants all along all these years?

THE HON. SRI M. BHAKTAVATSALAM : I do not think that is the correct position. Government do feel that it would be a commitment that they will not be able to fulfil and that they cannot agree to grant it.

SRI G. KRISHNAMOORTHY : Will the Government give an assurance that if it is the case that the teachers alone have been denied this, they will consider the proposal?

THE HON. SRI M. BHAKTAVATSALAM : There is no question of giving any assurance on this matter.

*Jalakanteeswarar Temple at Vellore*

* 71 Q.— DR. A. SREENIVASAN : Will the Hon. the Minister for Finance be pleased to state—

(a) whether there is any proposal to take up with the Archaeological Department of the Government of India, the revival of worship in the Jalakanteeswarar Temple at Vellore; and

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(*b*) if so, the details thereof?

THE HON. SRI M. BHAKTAVATSALAM : (*a*) No.

(*b*) Does not arise.

*Secondary Education Act*

72 *Q.*—SRI G. KRISHNAMOORTHY : Will the Hon. the Minister for Finance be pleased to state—

(*a*) whether there is any proposal to bring in a Secondary Education Act in the State; and

(*b*) if so, the stage at which the matter now stands?

THE HON. SRI M. BHAKTAVATSALAM : (*a*) No.

(*b*) Does not arise.

SRI G. KRISHNAMOORTHY : Will the Government remember that there was a proposal to bring in this Act and may I know why it has been given up?

THE HON. SRI M. BHAKTAVATSALAM : Some time back there was a proposal, but that has been given up.

SRI G. KRISHNAMOORTHY : May I know the reasons why the Government have dropped it?

THE HON. SRI M. BHAKTAVATSALAM : Government are not satisfied that that would be the best arrangement.

SRI G. KRISHNAMOORTHY : Will the Government give statutory safeguard to the teacher as Government had promised on the floor of this House that such a provision would be included in this Act?

THE HON. SRI M. BHAKTAVATSALAM : Government have reconsidered the whole position and they are of the view that no statutory provision should be made regarding secondary education.

*Consumers' Co-operative Stores for Government Servants*

* 73 *Q.*—VIDWAN T. MUTHUKANNAPPAN : Will the Hon. the Minister for Co-operation be pleased to state—

(*a*) whether there is any proposal to start Consumers' Co-operative Stores for Government Servants; and

(*b*) if so, the stage at which the matter now stands?

THE HON. SRI N. S. S. MANRADIAR : (*a*) & (*b*) There are already thirty-four (34) Consumers' Co-operative Stores in this State formed exclusively for the benefit of Government employees.

(அ) & (இ) சர்க்கார் ஊழியர்களுக்காக மட்டும் இந்த ராஜ்யத்தில் ஏற்கனவே முப்பத்தி நான்கு (34) கூட்டுறவு பண்டகசாலைகள் இருக்கின்றன.

*Jeeps and lorries*

* 74 *Q.*—SRI J. PONNUSAMY VILLAVARAYAR : Will the Hon. the Minister for Co-operation be pleased to state—

(*a*) the number of (i) jeeps and (ii) lorries allotted for the use of the Fisheries Department;

(*b*) the officers to whom they are allotted; and

(*c*) the expenditure incurred on their maintenance annually for the years 1960–61 and 1961–63?

THE HON. SRI N. S. S. MANRADIAR : (*a*) Ten jeeps and twenty-one vans.

(*b*) Director of Fisheries—10 vehicles.

Assistant Director of Fisheries, Thanjavur—9.
Assistant Director of Fisheries, Mettur Dam—3.
Assistant Director of Fisheries, Madurai—2.
Assistant Director of Fisheries, Tuticorin—2.
Assistant Director of Fisheries, Madras, Cuddalore, Bhavanisagar, Sivaganga and Nagercoil—5 in all.

(*c*) The expenditure incurred on the maintenance of the above vehicles exclusive of expenditure on staff during 1960–61 was Rs. 60,948 and Rs. 67,083 in 1961–62.

திரு. ஜே. பொன்னுசாமி வில்லவராயர் : அவைகளை வீணாக உபயோகிக்கிறார்களே, இதைத் தெரிவித்தால் அவற்றைத் தவிர்க்க ஏற்பாடு செய்வார்களா?

கனம் திரு. என். எஸ். எஸ். மன்றாடியார் : அப்படி எந்தவிதமான புகார்களும் என்னிடத்தில் வரவில்லை. குறிப்பிட்டவர்கள் வந்து தெரிவித்தால், அது கவனிக்கப்படும்.

MR. CHAIRMAN : Questions are over.

[*Note.*—**An asterisk (*) at the commencement of a speech indicates revision by the Member.**]

## III.—ANNOUNCEMENTS.

### (1) MESSAGE FROM THE GOVERNOR.

MR. CHAIRMAN : I have received a message from the Governor of Madras recommending to the Legislative Council the consideration of the Madras General Sales Tax (Amendment) Bill, 1963.

### (2) MESSAGE FROM THE ASSEMBLY.

MR. CHAIRMAN : I have also received a message from the Hon. Speaker, Madras Legislative Assembly, transmitting a copy of the Madras General Sales Tax (Amendment) Bill, 1963 (L.A. Bill No. 5 of 1963), as passed by the Assembly on the 19th March 1963 for the recommendation of the Council and certifying that the Bill is a Money Bill within the meaning of Article 199 of the Constitution of India.

(3) DECISION OF THE BUSINESS ADVISORY COMMITTEE.

Mr. CHAIRMAN : At a meeting of the Business Advisory Committee held at 2-30 p.m. to-day, the following programme of business has been decided :—

27th March 1963—Discussion on the Final Supplementary Statement of Expenditure for 1962–63.

28th March 1963—Discussion on the Educational Pattern.

29th March 1963—Consideration of Appropriation Bills.

30th March 1963—Reply to the Debate on the Educational Pattern.

The Council will meet at 3 p.m. on all days. The Council will adjourn *sine die* on the 30th March 1963.

IV.—CALLING ATTENTION TO FAILURE OF MANAGEMENTS OF HIGH SCHOOLS TO GIVE WEIGHTAGE IN FIXING THE PAY OF GRADE I TAMIL PANDITS

*டாக்டர் அ. சிதம்பரநாதன் : தலைவர் அவர்களே, 60-4-120 அல்லது 65-5-130 என்ற சம்பளப் படி நிலையில் உள்ள முதல் நிலைத் தமிழாசிரியர்களுக்குக் கிடைக்க வேண்டிய ஊழியத் தகவு மதிப் பீட்டுப் படிகள் பற்றிக் கல்வித் துறையில் 1962 மார்ச்சு 6-ம் தேதி பிறந்த 463-ம் எண் அரசாங்க ஆணையின் மூன்றாவது பாராவிற்கு 12—9—62 தேதியிட்ட 2305-ம் எண் அரசாங்க ஆணையில் விளக்கம் அறிவித்திருந்தும், பல பள்ளி நிர்வாகத்தினர் இந்த ஆணையைச் செயல்படுத்தவில்லை என்பதையும் செயற்படுத்துவதில் இடையீடு விட்டப்பட்டிருக்கிறது என்பதையும் அரசாங்கத்தின் கவனத் திற்குக் கொண்டுவர விரும்புகிறேன்.* 3-20 p.m.

*எடுத்துக்காட்டாக, தஞ்சாவூரிலுள்ள கலியாணசுந்தரம் உயர் நிலைப் பள்ளித் தமிழாசிரியர்கள், திருச்சிராப்பள்ளியிலுள்ள நேஷனல் உயர்நிலைப்பள்ளி, செயிண்ட் ஜோசப் உயர்நிலைப் பள்ளித் தமிழாசிரியர்கள் ஆகியோர் தங்கள் முதல் நிலை ஊழிய காலத்திற்குரிய தகவு மதிப்பீட்டுப் படிகள் புதுச்சம்பளத் திட்டத்தில் 1—6—1960 முதல் கிடைக்கப்பெறாமல் இருக்கிறார்கள் என்பதையும் நிதியாண்டு முடிவிற்குள் (31—3—63-க்குள்) உடனடி யாக அதுகுறித்துக் கவனிக்கப்படவேண்டுமென்பதையும் அரசாங் கத்தின் கவனத்திற்குக் கொண்டுவர விரும்புகிறேன்.*

* The Hon. Sri M. BHAKTAVATSALAM : Mr. Chairman, Sir, I would like to make the following statement regarding the matter.

Prior to the revision of pay scales from 1st June 1960 certain unqualified Tamil Pandits who were working as Grade I Pandits were drawing pay in the scales of Rs. 60–5–130 or Rs. 60–4–120. From 1st June 1960 these Pandits were given the scale of pay Rs. 140–5–180–10–250 as applicable to the qualified Tamil Pandits, Grade I. In September 1962 the Government ordered that for purposes of fixation of pay in the revised scale of Rs. 140–250 the

service rendered by these unqualified Grade 1 Tamil Pandits before 1st June 1960 should be taken into account irrespective of the scales in which these Pandits drew pay before 1st June 1960.

The Government Orders are clear on the point that the service put in by the Tamil Pandits prior to 1st June 1960 should be counted for purposes of weightage in the revised scale of pay and the Director of Public Instruction has communicated those Orders to all the managements already. Individual cases where the Government Orders have not been implemented can be referred to the authorities of the Education Department, if need be, for redress. The closure of the financial year is no bar for payment of increment arrears.

As regards the non-implementation of the orders by the managements of the Kalyanasundaram High School, Thanjavur, National High School, Tiruchirappalli and St. Joseph's College High School, Tiruchirappalli, the Director of Public Instruction has received representations only from St. Joseph's College High School, Tiruchirappalli and he has issued suitable instructions to the correspondent of the school. No representation has been received by him from the other two schools.

## V.—GOVERNMENT RESOLUTION

### APPROVAL OF THE MUTHUCHIPPI PARKAL FISHING RULES, 1963.

THE HON. SRI N. S. S. MANRADIAR : Mr. Chairman, Sir, I move—

'That in pursuance of the proviso to sub-section (4) of section 6 of the Indian Fisheries Act, 1897 (Central Act IV of 1897), the House do resolve that the Muthuchippi Parkal Fishing Rules, 1963, be approved'.

MR. CHAIRMAN : Resolution moved—

'That in pursuance of the proviso to sub-section (4) of section 6 of the Indian Fisheries Act, 1897 (Central Act IV of 1897), the House do resolve that the Muthuchippi Parkal Fishing Rules, 1963, be approved'.

திரு. ஜெ. பொன்னுசாமி வில்லவராயர் : தலைவர் அவர்களே, இந்த முத்துச் சிப்பி சட்டத்தைப் பற்றி எதிர்த்துப் பேசாவிட்டாலும் சில கருத்துக்களைச் சொல்ல ஆசைப்படுகிறேன். முத்துச் சிப்பியானது 19 பார்களில் இருப்பதாக அவர்கள் கணக்கிட்டிருக்கிறார்கள். இருந்தாலும் நான் அறிந்த மட்டில் 19-க்கு மேல் 40-45 பார்களில் இந்த முத்துச்சிப்பி இருக்கிறது. இந்தச் சட்டம் சென்ற பத்து ஆண்டுகளுக்கு முன்பு இயற்றியிருந்தார்கள். ஆனால் அந்தச் சட்டத்தில் சிலர் பிடிபட்டிருக்கிறார்கள் என்று நினைக்கிறேன். ஆனால் அவர்களைக் கோர்ட்டுக்குக் கொண்டுபோன

25th March 1963] [திரு. ஜே. பொன்னுசாமி வில்லவராயர்]

இடத்தில் அந்தச் சட்டம் செல்லாது, ஏனென்றால் இண்டர்நேஷனல் வாட்டர் அதாவது பொதுத் தண்ணீரில் அது இருக்கிறது, 12 மைலுக்கு அப்பால் 35 மைல் வரை இந்த முத்துச் சிப்பிப் பார்கள் இருக்கின்றன, ஆகையால் இதில் மீன் பிடிப்பது பொதுவான ஒரு காரியம் என்றார்கள். இந்தியர்கள் மட்டும் மீன் பிடிக்கவில்லை. ஜப்பானியர்கள், இன்னும் இலங்கையர்கள் எல்லோரும் மீன் பிடிக்கிறார்கள். இப்படி அவர்கள் மீன் பிடித்து வரும்போது இந்தியர்கள் மட்டும் ஏன் மீன் பிடிக்கக்கூடாது. பொதுத் தண்ணீரில் என்று ஒரு கேள்வி எழுந்ததாகவும், ஆகையால் இதை அவர்கள் வெளியிட்டதாகவும் நான் நினைக்கிறேன். அப்படி இருக்கும் பட்சத்தில் நமது மீன் இலாகா அமைச்சர் அவர்கள் சட்ட இலாகாவைக் கலந்து அதன் மேல் நல்ல ஒரு முடிவு எடுத்து ஏழை மீனவர்கள் பிடிக்கிற இடத்தில் ஒரு போயா என்று சொல்லப்படும் இலக்கு இடப்படவில்லை. எங்கு பிடித்தாலும் எந்த இடத்தில் பிடித்ததாகவும் யார் வேண்டுமானாலும் அவர் மேல் கேஸ் போடலாம், அல்லது தடுக்கலாம். ஆகையால் மீன் இலாகா அமைச்சர் அவர்கள் சட்ட இலாகாவை நன்றாக ஆராய்ந்து இதற்கு வேண்டியவற்றைச் செய்யும்படி கேட்டுக்கொண்டு நானும் அவர்களுக்குத் தனிப்பட்ட முறையில் என்னுடைய வேண்டுகோள்களையும் தெரிவித்துக்கொள்கிறேன்.

**கனம் திரு. ஆர். வெங்கட்டராமன்:** கனம் சேர்மென் அவர்களே, கனம் பொன்னுசாமி வில்லவராயர் அவர்கள் இரண்டு பிரச்னைகளை எழுப்பினார்கள். ஒன்று, இந்த விதிகள் 12 மைல் கடற்கரைக்கு அப்பால் இருக்கிற இடங்களுக்குப் பொதுக் கடல் என்ற இடங்களுக்குச் செல்லுபடியாகுமா, ஆகாதா, அந்த மாதிரி செல்லுபடியான திருத்தத்தை எப்படிக் கொண்டுவரலாமென்பது. இரண்டாவது, இதற்கு முன்பு இதே விதி கொண்டுவரப்பட்டு கோர்ட்டில் நிராகரிக்கப்பட்டது. இதில் இரண்டாவதுக்கு பதில் சொல்லுகிற முறையில் முதல் முதலில் விதிகள் தள்ளுபடி செய்வதற்குக் காரணம் அவை சரியான முறையில் பிரசுரிக்கப்படவில்லை. 1797-ம் வருஷத்திய சட்டத்தில் இந்த விதிகளை இந்தக் கவுன்சிலிலே கொண்டுவருவதற்கு முன்னால் பிரசுரம் செய்யவேண்டும், பிரசுரம் செய்து அதற்குப் பிறகு கவுன்சிலில் கொண்டுவந்து நிறைவேற்றவேண்டுமென்று இருந்தது. அதை அனுஷ்டிப்பதில் தவறு இருந்ததால் தள்ளுபடி செய்யப்பட்டது. அதை நிவர்த்திக்கும் முறையில் பிரசுரம் செய்து சட்ட சபையில் அதைக் கொண்டு வந்திருக்கிறோம். 12 மைலுக்கு அப்பால் இருக்கிற பகுதிகளுக்கு இந்தச் சட்டம் செல்லுபடியாகுமா என்பதைப்பற்றி நம்முடைய இந்தியக் குடியரசு ஒரு புரோக்ளமேஷன் செய்திருக்கிறது 1956-ம் வருஷத்திய புரொக்ளமேஷன் நெ. 3 என்ன சொல்கிறது என்றால்:

**Whereas the coastal communities of India have from time immemorial been engaged in fishing activities in the high seas adjacent to the territorial waters,**

And, whereas certain areas of these high seas provide fisheries which contribute to the food and means of livelihood of large sections of the population and, consequently India has a special interest in maintaining the productivity of the living resources of all such areas,

Now, therefore, I, Rajendra Prasad, President of India do hereby proclaim and declare in the Seventh Year of the Republic as follows :

The Government of India may from time to time :

Establish in accordance with the laws enacted for the purpose, conservation zones in areas of high seas adjacent to the territorial waters of India within a distance of one hundred nautical miles from the outer limits of these waters.

*ஆனால் இந்த விதிகளின்படி புரோக்ளமேஷன் டெரிடோரியல் வாட்டர் என்று சொல்லப்பட்டவைக்கு அப்பால் 100 மைல் வரையிலும் மீன் வளம் செய்வதற்கும் மீன் வளத்தைப் பாதுகாப்பதற்கும் கன்சர்வேஷன் செய்வதற்கும் விதிகள் பிறப்பிக்கலாம் என்று இருக்கிறது. அந்த மாதிரி விதி ஏற்படுத்தியதின் காரணமாக இந்தச் சட்டம் செல்லுபடியாகுமென்று தெரிவித்துக்கொள்கிறேன்.*

**திரு. ஜே. பொன்னுசாமி வில்லவராயர்** : *தலைவர் அவர்களே, அப்படிப் பிடிக்கும் பட்சத்தில் ஜப்பானியர்கள் வந்து 'டூனா' என்ற மீனைப் பிடித்துப் போவதையும் தடுத்து நிறுத்தினால் தவிர நல்ல மீன் வளம் தூத்துக்குடியைப் பொருத்தவரையில் கிடைக்காது என்பதைத் தெரிவித்துக்கொண்டு தயவு கூர்ந்து விதிகளை நல்ல முறையில் செய்யும்படி கேட்டுக்கொள்கிறேன்.*

THE HON. SRI R. VENKATARAMAN : Mr. Chairman, Sir, the point is this. We can pass legislation in respect of our people and they are bound by the legislation passed provided it is within the competence of the Legislature. I pointed out that it is within our competence because the President has issued a proclamation. So far as the other people fishing in waters which are outside the territorial waters are concerned, we have no authority to control it. Actually there are a large number of international disputes now between England and Iceland and between Japan and other countries in respect of fishing rights in high seas. That is a matter which cannot be protected by our legislation.

MR. CHAIRMAN : The question is—

'That in pursuance of the proviso to sub-section (4) of Section 6 of the Indian Fisheries Act, 1897 (Central Act IV of 1897), the House do resolve that the Muthuchippi Parkal Fishing Rules, 1963 be approved'.

**The resolution was put and carried.**

## VI.—PRESENTATION OF THE FINAL SUPPLEMENTARY STATEMENT OF EXPENDITURE FOR 1962–63

THE HON. SRI M. BHAKTAVATSALAM : Mr. Chairman, Sir, I rise to present the Final Supplementary Estimates for the year 1962–63. A detailed statement explaining the demands for Grants is placed on the table of the House. The total Supplementary Demand is for a sum of about Rs. 21·62 crores, of which about Rs. 8·82 crores will be on Revenue Account and about Rs. 5·82 crores on Capital Account, the balance of about Rs. 6·98 crores being on account of repayment of Public Debt. The First Supplementary Estimates which I presented to the House towards the end of January sought to provide mostly for the New Service Schemes sanctioned in the course of the year. There are a few "New Service" Schemes sanctioned since then for which we are now seeking appropriation. But the bulk of the Supplementary Demand now asked for is for covering the increase in expenditure under different heads over the original Budget provision. The increase under many heads is already reflected in the Revised Estimates for 1962–63 presented to the Legislature along with other Budget papers . We have also taken this opportunity to make an up-to-date review ot fhe progress of expenditure in different departments and have provided for the increased expenditure now anticipated. 3–30 p.m.

2. The large appropriation asked for under repayment of Public Debt can easily be explained. As the House is aware, the realisation of revenues from different State Taxes is not evently spread throughout the year with the result that the gap between Revenue receipts and Expenditure has to be covered from time to time by temporary Ways and Means advances from Reserve Bank of India. These advances are repaid as soon as the revenues are realised and the cash balance position of the Government improves. We have provided in the Supplementary Budget Rs. 6 ;98 crores representing the sum total of such advances taken from time to time and repaid by the Government.

3. Turning now to the increased provision for expenditure on Capital Account, the largest single item here is an additional appropriation of Rs. 4·67 crores under Capital Outlay on schemes of Government Trading. This provision is intended to cover payments on account of the larger quantity of fertilizers now allotted to the State by the Government of India. I had occasion to refer in my Budget Speech to the appreciable improvement in supplies of fertilizers in the current year and this increased volume of transactions in fertilizers is fully reflected in the additional appropriation now sought. The increased Outlay on this account will be matched by increased receipts on the revenue side when these stocks of fertilizers are released to Co-operative Wholesale Societies, for sale to the ryots.

4. Among other significant items of increase in Capital expenditure, special mention should be made of he increased provision

of Rs. 40 lakhs now sought for Minor Irrigation Schemes. The Government of India have allocated for the current year an additional sum of Rs. 60 lakhs outside the Plan ceiling for Minor Irrigation Schemes in this State and we have taken full advantage of this assistance offered by the Government of India. With the additional provision now made for Minor Irrigation Scheme, we shall be able to absorb fully the Central Assistance. We are also seeking an additional allotment of Rs. 28·5 lakhs towards contribution to the share capital of Madras State Co-operative Bank, Central Co-operative Banks and Agricultural Bank. This outlay will be fully covered by loan assistance from the Long Term Operations Fund of the Reserve Bank. As the House is aware, the Reserve Bank is granting such loans to the State Governments as part of its programme for the development of Co-operatives in the country.

5. I should now explain in brief the additional expenditure on Revenue Account. There has been an appreciable increase in expenditure on maintenance of irrigation works including grants to Panchayat Unions for maintenance of sources entrusted to them and in particular in carrying out repairs to the irrigation works damaged by the unprecedented floods in July 1961. The additional appropriation sought for under this head is of the order of Rs. 1·47 crores.

6. Under Industries also, we are asking for an additional appropriation of Rs. 1·30 crores, the bulk of the increase being on purchase of raw materials for the various industrial units started during the Plan period. To give two instances, an additional allotment of Rs. 24·53 lakhs for the Galvanising Plant at Mettur and Rs. 41·70 lakhs for the Servicing Corporation at Guindy has become necessary. The increased provision now made for the raw materials is an index of the rising level of production in these units and will be covered by larger receipts for sale of finished products. The other large increases are mostly on development departments like Education (Rs. 1,17·05 lakhs), Medical (Rs. 89·71 lakhs) and Harijan Delfare (Rs. 41;63 lakhs). The increase in expenditure on General Administration (Rs. 99 lakhs) may appear substantial, but in fact, even with this additional appropriation, the expenditure anticipated in the current year will be only about Rs. 20 lakhs over the actual expenditure in 1961–62.

7. The increased appropriation asked for under other heads reflects the normal increase over the Budget Estimates and does not call for any special comments. Most of this increase has already been anticipated in the Revised Estimates for 1962–63 presented to the Legislature along with the Budget Estimates for the next year.

With these words, Sir, I commend the Final Supplementary Estimate for the acceptance of this House.

VII.—GOVERNMENT BILL.

THE MADRAS GENERAL SALES TAX (AMENDMENT) BILL, 1963 (L.A. BILL NO. 5 OF 1963).

THE HON. SRI R. VENKATARAMAN : Sir, I move—

"That the Madras General Sales Tax (Amendment) Bill, [a] 1963 (L.A. Bill No. 5 of 1963), as passed by the Assembly, be taken into consideration."

The following are the salient features of the Bill. Hon. Members are aware that certain commodities are liable to sales tax at single point on the last purchase in the State. For instance, item 2 in the Second Schedule to the General Sales Tax Act, namely, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but excluding cotton waste, shall be subject to levy at the point of last purchase in the State. In order to assess the dealers in cotton, those who had stocks on the 31st day of each year were assessed as the last purchasers of the stock in that year. Subsequently, if they sold that cotton in the next year to other dealers, then the new purchasers under the existing interpretation became liable for another sales tax, they being the last purchasers. It is not the intention of the legislature to tax at two points the same commodity. Therefore, the section is amended in order to ensure that goods liable to tax at the point of the last purchase in the State do not suffer tax at more than one point. It is, therefore, proposed to make provision for the refund of the tax paid by a dealer in a year if he proves that he has in the subsequent year sold it to some other person and that the subsequent dealer has become the purchaser in the course of the next year or subsequent year. Sub-section (2) of section 4-A proposed to be inserted by clause 3 of the Bill gives effect to this intention.

Sir, under the existing rule, provisional assessment can be made on the basis of the tax paid by the dealer in the past year. But, unfortunately, in the Act, similar provisions do not exist even though there are rules [particularly rule 15 (7) of the General Sales Tax Rules] which give effect to the intention to make provisional assessment. In order to give effect to the provision by which provisional assessment can be made on the basis of the tax paid in the previous year, clauses 4 and 5 have been incorporated in the Bill.

Then, Sir, it was found that there was a large amount of arrears in the disposal of sales tax appeals. A three-member tribunal, which has been constituted under the Act, has not been able to cope with the enormous work. During the stage of discussion in the Select Committee as well as in the Legislature, suggestions were made that the Sales Tax Appellate Tribunal should sit not only in Madras but also in the mofussil centres like Madurai and Coimbatore. We have actually tried that experiment by asking

a Printed as Appendix on pages 26–28.

the present tribunal to sit in Madurai for two weeks, and we are happy to say that the experiment was welcomed by the mercantile community. It has proved a success. It is, therefore, proposed to increase the number of members of the Sales Tax Appellate Tribunal from three to five. The two additional members can sit as a Bench. The qualifications for the two additional members are these. One should be a member of the subordinate Judiciary and the other should be an officer of the department not below the rank of a Deputy Commissioner.

8-40 p.m. Then, Sir, representations have been received by the Government from a number of dealers in oil that by the levy of a single-point tax of 3 per cent, there is considerable diversion of trade from Madras to other States. Since the inter-State sales tax to those who hold C Form certificate is only one per cent, manufacturers of Vanaspathi in Madras as well as even hotel-keepers in Madras found it cheaper to buy oil from other States like Andhra and Mysore paying only one per cent Central Sales Tax and using it in the manufacture. In order to prevent the diversion of trade, we have thought it necessary to make this tax a single-point tax on oil at 3 per cent to a multi-point tax at 2 per cent so that the manufacturers within the State would be persuaded to buy the raw material from our own State and use it in the manufacture.

There is also another reason why we had to convert it from single-point to 2 per cent multi-point. There are a large number of small dealers in oil who are compelled to pay 3 per cent without any exemption of Rs. 10,000 trade. The smaller dealers have represented to the Government that if we convert it into a multi-point tax, people who have transactions of less than Rs. 10,000 will be exempted from payment of tax, and therefore, this should be changed from the single-point to multi-point. Government have accepted their representations and have come forward to change that clause.

Then, representations were also made that due to the levy of a high rate of sales tax under item 51, that is, on perfumes and scented sticks, etc., the manufacture of scented sticks and perfumes within the State suffers. If a manufacturer of scented stick or perfume within Madras were to buy the raw materials in Madras, he will have to pay 6 per cent on the perfumes and then when he markets the commodity, he will have to pay another 6 per cent for marketing. On the other hand, if he purchased these scented sticks from Mysore or any other neighbouring State, he will pay only one per cent Central Sales Tax and then market it within this State paying the local sales tax. Government have thought it, therefore, necessary to delete completely some of the items which come under item 51. The amended clause would read like this: "Scented sticks and toilet requisites will be under multi-point levy." Then, in order to give effect to this, a notification was issued under sub-section (1) of section 59 of the Act by omitting the words "scented sticks" and "toilet requisites" from that item. The amendment

25th March 1963] [Sri R. Venkataraman]

was given effect to from 28th November 1962. Under sub-section (2) of section 59 of the Act, a Bill has to be introduced during the next session of the Legislature following the date of the issue of the notification to give effect to the amendment of the item. Sub-clause (b) of clause 7 of this Bill makes necessary statutory provision in this regard.

After the deletion of the "toilet requisites" from item 51 from the 28th November 1962, it has been represented that there is still difficulty in deciding whether a particular item is a toilet requisite or a cosmetic as the term "cosmetics" is retained in item 51. The term "cosmetics" generally refers to preparations designed to beautify the hair, skin or complexion. While examining the representations regarding the articles that would come under the term "toilet requisites" and "cosmetics" with reference to the dictionary meaning, it was found that there was a large overlapping region between "cosmetics" and "toilet requisites". All "cosmetics" come under "toilet requisites". But the converse is not true. The line of distinction between "cosmetics" and "toilet requisites" is in the nature of things not very clear. It is not also possible to prepare an exhaustive list of all items coming under either of these two categories, namely, "toilet requisites" and "cosmetics". In order to avoid issue of further clarifications in the matter and in order to save the difficulties in interpretation, Government have decided to drop the word "cosmetics" from item 51 of the First Schedule. The result would be that item 51 will read like this. "Scents, perfmes powers snows and scented hair oils" will pay 6 per cent and all the other cosmetics will pay only 2 per cent multi-point. I am quite sure it would please the hon. Lady Member of this House. Sir, I move the motion.

MR. CHAIRMAN : Motion moved—

"That the Madras General Sales Tax (Amendment) Bill, 1963 (L.A. Bill No. 5 of 1963), as passed by the Assembly, be taken into consideration."

**திரு. எஸ். ஜெயராம ரெட்டியார்** : தலைவர் அவர்களே, நமது மந்திரி அவர்கள் பிரேரேபித்த முதலாவது பிரேரேபணையில் பஞ்சு சம்பந்தமான விஷயத்தில் மாத்திரம் நான் ஒரு சில வார்த்தைகள் சொல்ல ஆசைப்படுகிறேன். இந்தத் திருத்தம் ஏற்படுவதற்கு அவசியத்தை அவர்களுடைய கவனத்துக்கு மதுரை, ராமநாதபுரம், திருநெல்வேலி மாவட்ட பஞ்சு வர்த்தக சங்கங்கள் மூலமாகவும், நான் அதில் ஒரு அங்கத்தினர் என்ற முறையில் நேரிடையாக விளக்கினதின் காரணமாகவும், எங்களுக்கு இருக்கும் கஷ்டங்களை சமர்ப்பித்ததின் காரணமாகவும் இந்தத் திருத்தத்தைக் கொண்டு வந்திருக்கிறார்கள் என்று நினைக்கிறேன். மார்ச் 31-ம் தேதி சாதாரணமாக தமிழ்நாட்டிலே பருத்தி அமோகமாக விளைந்து அனேகமாக வியாபாரிகளிடம் Stock இருக்கிற Peak Period நமது வருஷாந்திர கணக்கு

முடிகிற காலம், இந்தக் காலத்தில் சாதாரண வியாபாரிகூட ரூபாய் 1,000, 500 கட்டி Refund வாங்குவதற்குக் காலதாமதம் ஆகிறது. இந்தக் கஷ்டத்தை நிவர்த்திக்க வேண்டுமென்று அவர்களிடத்தில் இருக்கிற கஷ்டங்களை சமர்ப்பித்தோம். அதற்கு temporary-ஆக ஒரு order-ம் போட்டிருக்கிறார்கள். இதற்கு நடுவிலே இந்த மசோதாவைக் கொண்டு வந்திருக்கிறார்கள். இதிலே பணத்தைக் கொடுத்துவிட்டு Refund வாங்கவேண்டுமென்று சொல்கிறார்கள். நாங்கள் சொல்வது எல்லாம் Refund வாங்குவது வேண்டாம், நாங்கள் விற்றுவிட்டால் அந்தப் பஞ்சுக்கு இந்தப் பணத்தைக் கழித்துக் கொண்டு சொச்ச பணத்தை எங்களிடம் வசூல் செய்தால் நல்லதாக இருக்கும். பின்னால் மொத்தத்தில் பஞ்சு வைத்துக் கொள்வது இல்லை. 1, 2 மாதம் கழித்து மில்லுக்குப் போகும். அவரவர்கள் புதுக் கணக்கு போடுகிற நிலைமைக்கு வந்து விடுவோம். யாரும் stock வைத்துக்கொள்வது இல்லை. இது நடுவிலே ரூபாய் கட்டி Refund வாங்குவது, இது எல்லாம் செய்கிறது சிரமம். ரூபாய் 1,000, 2,000 மார்ச் மாதம் கட்ட வேண்டியிருக்கிறது. stock -க்கு வட்டி நஷ்டம் இல்லாமல், கஷ்டம் இல்லாதபடி இலகுப்படுத்துவார்கள் என்று மந்திரி அவர்களைக் கேட்டுக்கொண்டு என்னுடைய சிற்றுரையை முடித்துக்கொள்கிறேன்.

திரு. ஆர். வெங்கடாசலம் : மதிப்புக்குரிய தலைவர் அவர்களே, புது வரி திருத்த மசோதா மீது கருத்துக்களைக் கூற விரும்புகின்றேன். அமைச்சர் அவர்கள் இந்தத் திருத்த மசோதாவைக் கொண்டு வந்து தனித்தனி Clause -படி கூறிக்கொண்டு வருகின்ற நேரத்தில் பழைய வருஷ Assessment -படி அடுத்த வருஷத்துக்கு Assessment செய்கிற விதியையும் தெரிவித்தார்கள். பழைய வருஷத்திலே நடத்தப்பட்ட வியாபாரத்தின்படி அடுத்த வருஷத்தில் பணம் கட்ட வேண்டுமென்று சர்க்கார் அதிகாரிகள் கேட்பதானது சில வியாபாரிகள் பழைய வருஷம்போல வியாபாரம் செய்ய முடியாத நிலையில் இருக்கிறார்கள். அதுவும் தவிர வியாபாரத்தில் சாதாரணமாக இருக்கக் கூடிய சிலரையும் சென்ற ஆண்டைப்போல பணத்தை முன்பாகக் கட்ட வேண்டுமென்று கூறினார்கள். பல மாநாடுகளிலும் கூட விற்பனைவரி பற்றிய அபிப்பிராயத்தைத் தீர்மானத்தின் மூலம் தெரிவித்திருக்கிறார்கள். இருப்பினும், இந்த விதியை அமைச்சர் சேர்த்திருக்கிறார்கள். அதிக Turnover செய்கிற வியாபாரிகளுக்கு இந்த விதியை வைத்துக் கொள்ளலாம். தொகையை நிர்ணயித்து குறைந்தது ரூபாய் 50,000 வியாபாரம் செய்யக்கூடிய வியாபாரிகளுக்கு சென்ற ஆண்டு போன்று வைத்துக்கொண்டு முன் பணமாக வசூலிக்கிற விதியைத் தளர்த்த வேண்டுமென்று கேட்டுக்கொள்கிறேன்.

எண்ணெய் வெளி மாகாணத்திலிருந்து நமது மாகாணத்துக்கு வியாபாரிகள் ஒரு சத விகிதம் இடை-ராஜ்ய வரி செலுத்தி தருவிப்பதன் காரணமாக நமது ராஜ்ய வியாபாரம் பாதிக்கப்படுகிறது என்ற காரணத்தால் பலமுனை வரி விதித்திருப்பதாகவும்

25th March 1963] [திரு. ஆர். வெங்கடாசலம்]

அமைச்சர் அவர்கள் தெரிவித்தார்கள். எண்ணெயைப் பொறுத்த வரையில் வியாபாரிகளிடத்தில் பல முனையில் இரண்டு சத விகிதம் வசூல் செய்கிற காரணத்தால், இது வரையில் மூன்று சத விகிதம் செலுத்த வேண்டியிருக்கிறது. அதிகமாக வசூலிக்கிற காரணத்தால், ஒரு சத விகிதமாகக் குறைத்துக் கொள்ள வேண்டுமென்று அமைச்சர் அவர்களுக்குத் தெரிவித்துக் கொள்கிறேன். நாட்டு செக்கு மூலமாக உற்பத்தி செய்யக்கூடிய எண்ணெயைப் பலமுனை வரி பாதிக்கும்.

கடைசியாக, இந்த **Tribunal**-லிலே தற்போதைய மூன்று மெம்பர்களுக்கு பதிலாக நீதிபதி அந்தஸ்து உள்ளவர் ஒருவரும் **Deputy Commissioner** அந்தஸ்துக்குக் குறையாத ஒருவரும் சேர்த்து ஆக ஐந்து அங்கத்தினர் கொண்ட **Tribunal** அமைப்பதற்கு இந்த **Bill**-லே வழி செய்திருப்பதை அமைச்சர் அவர்கள் குறிப்பிட்டார்கள். வியாபாரிகள் சங்கத்தில் உள்ள நல்ல அனுபவம் பெற்ற ஒருவரும் இந்த **Tribunal**-ல் இருக்க வசதி செய்து கொடுக்க வேண்டுமென்று அமைச்சர் அவர்களைக் கேட்டுக் கொண்டு உரையை முடித்துக்கொள்கிறேன். 3-50 p.m.

**கனம் திரு. ஆர். வெங்கட்டராமன்:** சேர்மன் அவர்களே, திரு. ஜெயராம ரெட்டியார் அவர்கள் சொன்ன கருத்தை ஒட்டி சர்க்கார் இதற்கு ஏதாவது உதவி செய்யலாமா என்று ஆலோசித்துக் கொண்டிருக்கிறார்கள். உதாரணமாக, யாராவது ஒரு வியாபாரி தன்னுடைய கணக்குகளை மார்ச் 31-ம் தேதி அன்று ஓரளவுக்கு பருத்தி **stock** வைத்திருந்து **Assessment** முடிவதற்கு முன்னால் நாங்கள் மற்றொருவருக்கு விற்றுவிட்டோம் என்று சொன்னால், சர்க்கார் அவர்களிடமிருந்து வாங்கினால் **Refund** செய்ய வேண்டுமென்று விதிகளிலே செய்யலாம் என்று யோசித்துக்கொண்டிருக்கிறோம். அது செய்து விட்டால் ஸ்ரீ. ஜெயராம ரெட்டியார் குறிப்பிட்ட இந்தக் கஷ்டம் நீங்கிவிடும்.

**Provisional assessment** பற்றி ஸ்ரீ. வெங்கடாசலம் சொன்னபோது, இது வர்த்தகர்களை பாதிக்கிறது என்று சொன்னார்கள். இந்த மாதிரி விதி போடாவிட்டால், வேறு விதத்தில் பாதிக்கும். **Provisional assessment**-ல் என்ன வரும் என்று கணக்கு கொடுக்க வேண்டியிருக்கிறது. **Tax** உத்யோகஸ்தர்கள் எல்லாம் கணக்கு வருடத்தில் இந்த **Provisional assessment** ஓரளவு மதிப்பிடுவார்கள். ஆனால் வியாபாரிகள் நாங்கள் அதிகமாகப் போடுகிறோம் என்று சொல்வார்கள். இந்தத் தகராரைத் தவிர்ப்பதற்கு **Provisional** ஆக சென்ற வருடம் கொடுத்ததைக் கொடுத்து, கடைசியாக **Adjustment** செய்ய வேண்டும் என்கிற முறை ஓரளவுக்குக் கஷ்டத்தை உண்டாக்காது என்று நினைக்கிறேன். பொதுவாக, வியாபாரத்தில் ஏராளமான ஏற்றத்தாழ்வு, சென்ற வருடம் 5,000, அடுத்த வருடம் 50,000 ஆகக்கூடிய இந்த விதமான ஏற்றத்தாழ்வுகள் அதிகமாக இருக்காது. **Speculative business** இருந்தால்தான் இப்படி இருக்கும். சர்க்கார் இப்போது கொண்டு

வந்திருக்கின்ற நடைமுறை விதிகள் ஓரளவு இந்தத் தகராறு களைத் தீர்க்கும், வியாபாரிகளுக்கும், சர்க்கார் அதிகாரிகளுக்கும் **Provisional assessment** எது என்பதைத் தீர்மானம் செய்வதிலே ஏற்படுகின்ற தகராறுகளை எல்லாம் தவிர்க்க முடியும். அதனுல் தான் இந்த விதி ஓரளவு உபயோகமாக இருக்கும் என்று சொல்லிக் கொள்ள விரும்புகிறேன்.

எண்ணெயைப் பொறுத்தவரையில் ஒரு பெர்சென்டாகக் குறைப்பது இயலாத காரியம்; வருவாய் குறைந்து விடும். இந்தச் சட்டம் திருத்தம் செய்வதற்குப் பின்னுல்தான் மத்திய விற்பனை வரி 2 சத விகிதம் என்று சொன்னார்கள். வெளி ராஜ்யத்திலே யிருந்து வருகின்றபோது 2 சத விகித வரி விற்பனை வரி, **cost of transport** ஒரு சதவிகிதம் ஆகும். சர்க்கார் ஒரு சத விகிதம் மத்திய விற்பனை வரி விதித்திருந்த காரணத்தால், இதை நாங்கள் மாறுதல் செய்தோம். அதை நீடித்து வைக்க வேண்டு மென்று நினைக்கிறேன்.

**Tribunal** -ஐப் பொறுத்த அளவில் இது **Judicial body, Court** அந்தஸ்து உள்ள ஜட்ஜுகள், நீதிபதிகளாக இருக்கின்றவர்கள், மிக அனுபவம் வாய்ந்த **Deputy Commissioner** போன்றவர்கள் இருப்பது நியாயம். பொது மக்களிடம் கொடுப்பது அவ்வளவு உசிதமாக இருக்காது. அதை ஏற்றுக் கொள்ள முடியவில்லை என்று தெரிவித்துக்கொண்டு இந்த மசோதாவை ஏற்கும்படியாகக் கேட்டுக்கொள்கிறேன்.

MR. CHAIRMAN : The question is—

'That the Madras General Sales Tax (Amendment) Bill, 1963 (L.A. Bill No. 5 of 1963), as passed by the Assembly, be taken into consideration".

The motion was put and carried and the Bill was taken into consideration.

Clauses 2 to 7 were put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI R. VENKATARAMAN : Mr. Chairman, Sir, I move—

'That the Madras General Sales Tax (Amendment) Bill, 1963 (L.A. Bill No. 5 of 1963), as passed by the Assembly, be passed'.

MR. CHAIRMAN : The question is—

"That the Madras General Sales Tax (Amendment) Bill, 1963 (L.A. Bill No. 5 of 1963), as passed by the Assembly, be passed."

The motion was put and carried and the Bill was passed.

MR. CHAIRMAN : The House will now adjourn and meet again at 3 p.m. on Wednesday, the 27th March 1963.

The House then adjourned.

VIII.—PAPERS LAID ON THE TABLE OF THE HOUSE.

140. *Notification issued with G.O. Ms. No. 3577, Food and Agriculture, dated 23rd November 1962 directing the South Arcot Market Committee to establish a market for the purchase and sale of paddy at Chidambaram in South Arcot District and also to provide facilities for the purchase and sale of paddy in other markets established under the Madras Commercial Crops Markets Act, 1933.*

* 141. *Notification issued with G.O. Ms. No. 225, Public (General-M), dated 13th February 1963 regarding the use of Tamil as official language in respect of all official communications from certain Government offices with effect on and from 1st March 1963.*

† 142. *Notification issued with G.O. No. 46, Revenue, dated 2nd January 1963, amending the Revenue Department Notification S.R.O. No. A. 1966 of 1959, dated the 28th March 1959, published at pages 488–490 of Part I of the* Fort St. George Gazette, *dated the 1st April, 1959, relating to the sales of consumer goods in addition to oil produced by Co-operative Societies.*

† 143. *Notification issued with G.O. Ms. No. 175, Rural Development and Local Administration, dated 22nd January 1963, regarding amendments to the rules of procedure in regard to transaction of business and conduct of meetings of District Development Councils.*

† 144. *Labour in Madras State, 1962–63.*

† 145. *Notification issued with G.O. Ms. No. 40, Rural Development and Local Administration, dated 4th January 1963, regarding removal of Sri M. Gopal from the office of the Chairman of the Salem Municipal Council.*

† 146. *Notification issued with G.O. Ms. No. 2670, Local Administration, dated 10th December 1962, regarding inclusion of certain areas within the limits of the Bodinayakanur Municipality.*

† 147. *Notification issued with G.O. Ms. No. 744, Industries, Labour and Co-operation, dated 6th February 1963, regarding enforcement of the Madras Money-lenders Act, 1957 (Madras Act XXVI of 1957) in Panchayat Towns of Madras State.*

‡ ECB. *Short review of the activities of Stationery and Printing Department for the first half of the year 1962–63.*

149. *Note on Demand XIII—Education (English and Tamil).*

† 150. *Note on the policy underlying the activities of the Animal Husbandry Department.*

151. *Speech of the Hon. Minister for Agriculture while moving the demands for grants relating to welfare of the Scheduled Castes, Tribes and other Backward Classes.*

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† 152. *Notification issued with G.O. Ms. No. 4598, Revenue, dated 15th December 1962, regarding effecting of ryotwari settlement of Kesavara Rao Mohite Thottam Inam Estate in Thanjavur district taken over by the Government under the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948.*

† 153. *Notification issued with G.O. Ms. No. 10, Public (General-M), dated 3rd January 1963 regarding the use of Tamil in respect of all official communications from certain Government Offices of the Animal Husbandry Department with effect on and from the 14th January, 1963.*

† 154. *Notification issued with G.O. Ms. No. 3999, Home, dated 23rd November 1962, regarding amendments to the Madras Cinemas (Regulation) Rules, 1957.*

155. *A Review on Industrial Development in Madras State, 1962–63.*

156. *Notification issued with G.O. Ms. No. 321, Local Administration, dated 12th February 1963, regarding dissolution of Sholavandan Panchayat, Madurai District for a period of one year.*

157. *Notification issued with Memorandum No. 114083-M/2/ /62-1, dated 11th December 1962, exempting from liability to entertainment tax with effect from 24th October 1959, the film shows run for the benefit of the Service personnel and their families living within the prohibited areas of the Air Force stations at Tambaram and Avadi.*

158. *Notification issued with G.O. Ms. No. 2, Legislative Assembly, dated 5th January 1963 regarding amendments to Rule 14 of the Madras Legislature Travelling Allowance Rules, 1955.*

159. *Notification issued with G.O. P. No. 4563, Revenue, dated 13th December 1962 amending the rules published with Revenue Department Notification S.R.O. No. A-805 of 1961 at pages 840–846 of Part V of the* Fort St. George Gazette, *dated 2nd August 1961 under Madras (Transferred Territory) Incorporated and Unincorporated Devaswoms Act, 1959.*

160. *Notification issued with Memorandum No. 11549/61-12, Revenue, dated 21st December 1962 amending the rules published with Revenue Department Notification S.R.O. No. 450 of 1961 at pages 517–518 of Part V of the* Fort St. George Gazette, *dated 3rd May 1961, relating to the grant of pension and gratuity to Executive Officer under the Madras Hindu Religious and Charitable Endowments Act, 1959.*

161. *Annual Financial Statement for 1963–64 and Supplementary Financial Statement for 1962–63 of the Madras State Electricity Board.*

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162. *Notification issued by the Food and Agriculture Department regarding amendment to Form I in the Appendix to the Madras Private Forests (Assumption of Management) Rules, 1962.*

163. *Note on the Development of Fisheries in Madras State.*

† 164. *Notification issued with G.O. Ms. No. 20, Home, dated 2nd January 1963, regarding collection of quarterly tax in respect of the luxury coach bearing registration No. MDU 8676 belonging to Aruppukottai Sri Jaya Vilas (Private), Limited at the rate of Rs. 10 per seat provided in the vehicle so long as the said vehicle is used for tourist purposes.*

165. *Notification issued with G.O. No. 1861, Public (Services-A) Department regarding inclusion of certain temporary posts of the Madras Industries Subordinate Service within the purview of the Madras Public Service Commission.*

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* Laid on the table of the House on 9th March 1963.

† Sent by post to all M.L.Cs. on 18th March 1963.

‡ Kept in the library for perusal by Members.

APPENDIX.

[*Vide* item VII on page 17.]

*L.A. Bill No.* 5 *of* 1963.

(As passed by the Assembly)

*A Bill further to amend the Madras General Sales Tax Act*, 1959.

BE it enacted by the Legislature of the State of Madras in the Fourteenth Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Amendment) Act, 1963.

(2) Clause (*a*) of section 7 shall come into force on the 1st April 1963.

2. *Amendment of Section* 4, *Madras Act I of* 1959.—In section 4 of the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959) (hereinafter referred to as the principal Act), the proviso shall be omitted.

3. *Insertion of new section 4-A in Madras Act* 1 *of* 1959.--After section 4 of the principal Act, the following section shall be inserted, namely :—

" 4-*A*. *Refund of tax paid in certain cases.*—(1) Where a tax has been levied and collected under section 4 in respect of the sale or purchase of declared goods and such goods are sold in the course of inter-State trade or commerce the tax so levied and collected shall be refunded to such person in such manner and subject to such conditions as may be prescribed.

(2) Where a tax at the point of last purchase in the State has been levied and collected under this Act in respect of goods liable to tax at such point and where the said purchase ceases to be the last purchase in the State by reason of a subsequent purchase of such goods by another dealer in the State, the tax so levied and collected shall be refunded to the dealer concerned in such manner and subjct to seuch conditions, as may be prescribed.

4. *Amendment of section* 13, *Madras Act* 1 *of* 1959.—In sub-section (1) of section 13 of the principal Act, for the words, "either an advance estimate of his turnover for the year, or such periodical returns of the actual turnover ", the words " such returns " shall be substituted.

5. *Insertion of new section* 13-*A in Madras Act* 1 *of* 1959.—After section 13 of the principal Act, the following section shall be inserted, namely :—

" 13-*A*. *Dealer to continue payment for the year of tax as assessed in the preceding year under section* 13.—(1) dealer

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who has been provisionally assessed to tax during the preceding year under section 13 shall, unless he is not liable to pay tax for the year, continue to pay for the year the tax so assessed in the preceding year in the prescribed manner until he is again provisionally assessed to tax for the year under section 13."

(2) Any tax paid in accordance with the provision of sub-section (1) shall be adjusted in the prescribed manner against the tax found due on the completion of provisional assessment for the year under section 13.

6. *Amendment of section* 30, *Madras Act* 1 *of* 1959—In section 30 of the principal Act,—

(1) in sub-section (1), after the words "consisting of" the words, figure, brackets and letter "subject to the provisions of sub-section (1-A)" shal be ilnserted;

(2) after sub-section (1), the following sub-section shall be inserted, namely :—

"(1-A) Notwithstanding anything contained in sub-section (1) the Government may appoint, for such period as may be specified in this behalf, two more persons as additional members of the Appellate Tribunal, of whom one shall be a Judicial Officer not below the rank of a Subordinate Judge and the other shall be an officer of the Commercial Taxes Department, not below the rank of a Deputy Commissioner.";

(3) in sub-section (3),—

(i) for sub-clauses (i) to (iii) of clause (*a*), the following sub-clauses shall be substituted, namely :—

(i) by a Bench consisting of three members constituted by the Chairman, or

(ii) by a Bench consisting of two members constituted by the Chairman, or"

(ii) in clause (*b*), for the words "heard by all the three members of the Tribunal", the words "heard by a Bench consisting of three members" shall be substituted; and

(iii) in clause (*c*), for the words "all the members", the words "three members of whom one shall be the Chairman" shall be substituted;

(4) in sub-section (4), after the words "for regulating", the words "the constitution and" shall be inserted.

7. *Amendment of the First Schedule to Madras Act* 1 *of* 1959.—In the First Schedule to the principal Act,—

(*a*) item 20 and the entries relating thereto shall be omitted;

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(*b*) for item 51 and the entries relating thereto, the following item and entries shall be substituted, namely :—

| | | |
|---|---|---|
| " 51. Scents and perfumes, powders, snows and scented hair oils. | Do. | 6 '.". |

**I certify that this is a Money Bill.**

S. CHELLAPANDIAN,
*Speaker, Madras Legislative Assembly.*

Fort St. George, Madras,
19th March 1963.

